#### MINUTES

## MONTANA SENATE 60th LEGISLATURE - REGULAR SESSION

#### COMMITTEE ON TAXATION

Call to Order: By CHAIRMAN JIM ELLIOTT, on February 20, 2007 at 8:00 A.M., in Room 405 Capitol.

#### ROLL CALL

#### Members Present:

Sen. Jim Elliott, Chairman (D)

Sen. Jerry W. Black (R)

Sen. Jeff Essmann (R)

Sen. Kelly Gebhardt (R)

Sen. Kim Gillan (D)

Sen. Dan Harrington (D)

Sen. Christine Kaufmann (D)

Sen. Sam Kitzenberg (D)

Sen. Jim Peterson (R)

Sen. Bob Story Jr. (R)

Members Excused: Sen. Trudi Schmidt (D)

Members Absent: None.

Staff Present: Lee Heiman, Legislative Branch

Lois O'Connor, Committee Secretary

Audio Committees: These minutes are in outline form only. They provide a list of participants and a record of official action taken by the committee. The link to the audio recording of the meeting is available on the Legislative Branch website.

## Committee Business Summary:

Hearing & Date Posted: SB 496, 2/16/2007; SR 7, 2/16/2007;

SB 539, 2/16/2007

Executive Action: SR 7, SB 416

00:00:01

#### HEARING ON SB 496

## Opening Statement by Sponsor:

00:01:30 **SEN. AUBYN CURTISS (R), SD 1,** opened the hearing on **SB 496,** Constitutional amendment to allow acquisition value for property taxation.

## EXHIBIT (tas38a01)

**Proponents' Testimony: None.** 

## Opponents' Testimony:

00:04:59 Mary Wittinghill, Executive Director, Montana Taxpayers Association (MonTax)

Informational Testimony: None.

## Questions from Committee Members and Responses:

00:06:13 Sen. Robert Story to Sen. Curtiss

## Closing by Sponsor:

00:07:03 Sen. Curtiss

## Discussion:

00:08:11 Sen. Story to Sen. Curtiss

## HEARING ON SR 7

#### Opening Statement by Sponsor:

00:08:43 **SEN. KELLY GEBHARDT (R), SD 23,** opened the hearing on **SR 7,** Gold and silver standard resolution.

## Proponents' Testimony:

00:09:28 Alan Anderson, TWEnterprises, Inc.

## EXHIBIT (tas38a02)

Opponents' Testimony: None.

Informational Testimony: None.

## Questions from Committee Members and Responses:

- 00:17:07 Sen. Kim Gillan to Mr. Anderson, TWEnterprises, Inc.
- 00:21:02 Sen. Jerry Black to Mr. Anderson, TWEnterprises, Inc.
- 00:24:44 Sen. Dan Harrington to Mr. Anderson, TWEnterprises, Inc.

## Closing by Sponsor:

00:29:11 Sen. Gebhardt

## HEARING ON SB 539

## Opening Statement by Sponsor:

00:32:30 **SEN. DAVID WANZENRIED (D), SD 49,** opened the hearing on **SB 539,** Revise property tax appeal and create property tax protest reserve fund.

## Proponents' Testimony:

- 00:37:57 Dan Bucks, Director, Montana Department of Revenue (DOR)
- 00:39:23 Gene Walborn, Montana Department of Revenue (DOR)

# EXHIBIT (tas38a03)

EXHIBIT (tas38a04)

- 00:47:51 Director Bucks, DOR
- 00:58:01 Tom Bilodeau, Research Director, MEA-MFT
- 01:00:46 Bob Vogel, Montana School Boards Association (MTSBA)

## Opponents' Testimony:

- 01:02:59 Rhonda Wiggers, Montana County Treasurers Association (MCTA)
- 01:09:13 Mary Wittinghill, Executive Director, Montana Taxpayers Association (MonTax)

- 01:18:44 Webb Brown, Montana Chamber of Commerce
- 01:19:31 John Fitzpatrick, NorthWestern Energy

## <u>Informational Testimony</u>:

01:21:28 Harold Blattie, Executive Director, Montana Association of Counties (MACo)

# <u>Questions from Committee Members and Responses</u>:

- 1:23:50 Sen. Harrington to Ms. Wiggers, MCTA
- 01:25:46 Sen. Gebhardt to Mr. Walborn, DOR
- 01:31:03 Sen. Jim Elliott
- 01:31:52 Sen. Christine Kaufmann to Mr. Bilodeau, MEA-MFT
- 01:33:37 Sen. Kaufmann to Ms. Wiggers, MCTA
- 01:37:45 Sen. Elliott to Ms. Wiggers, MCTA
- 01:41:25 Sen. Story to Sen. Elliott
- 01:41:51 Sen. Story to Mr. Walborn, DOR
- 01:47:28 Sen. Elliott to C.A. Daw, Chief Legal Counsel, Montana Department of Revenue (DOR)
- 01:51:08 Sen. Elliott to Mr. Walborn, DOR
- 01:55:04 Sen. Elliott to David Hoffman, PPL Montana
- 01:59:21 Sen. Story to Mr. Walborn, DOR
- 02:03:15 Sen. Harrington to Director Bucks, DOR
- 02:09:34 Sen. Ken Peterson to Mr. Hoffman, PPL Montana
- 02:14:08 Sen. Kaufmann to Mr. Walborn, DOR
- 02:15:51 Sen. Story to Mr. Walborn, DOR
- 02:17:18 Sen. Story to Mr. Hoffman, PPL Montana
- 02:19:09 Sen. Elliott

## Closing by Sponsor:

02:21:51 Sen. Wanzenried

02:27:05 Break

02:46:56 Reconvene

#### Discussion:

02:47:35 Sen. Elliott

## EXECUTIVE ACTION ON SR 7

02:49:59 Motion: SEN. GEBHARDT moved that SR 7 DO PASS.

## Discussion:

- 02:50:31 Sen. Elliott to Sen. Gebhardt
- 02:51:04 <u>Substitute Motion</u>: SEN. STORY made a substitute motion that SJ 7 BE TABLED.
- 02:51:06 SEN. STORY withdrew the SUBSTITUTE motion.

## Discussion:

- 02:51:44 Sen. Gebhardt
- 02:52:31 Sen. Peterson to Sen. Gebhardt
- 02:53:48 Substitute Motion/Vote: SEN. STORY made a substitute motion that SR 7 BE TABLED. Substitute motion carried 9-2 by voice vote with SEN. ELLIOTT and SEN. GEBHARDT voting nay.

#### Discussion:

02:54:25 Sen. Story

## EXECUTIVE ACTION ON SB 416

02:55:26 Motion: SEN. KAUFMANN moved that SB 416 DO PASS.

## EXHIBIT (tas38a05)

## Discussion:

- 02:57:44 Sen. Story to Sen. Kaufmann
- 02:58:22 Sen. Story
- 02:59:41 Sen. Kaufmann
- 03:00:25 <u>Motion</u>: SEN. ESSMANN moved to amend SB 416 with amendment #SB041601.AGP.

## EXHIBIT (tas38a06)

#### Discussion:

- 03:01:59 Sen. Kaufmann
- 03:03:11 Sen. Harrington
- 03:03:24 David Hunter, Deputy Director, Montana Department of Revenue (DOR)
- 03:04:07 Sen. Story to Mr. Hunter, DOR
- 03:07:33 Sen. Kaufmann to Mr. Hunter, DOR
- 03:09:52 Sen. Gillan to Mr. Hunter, DOR
- 03:11:04 Sen. Elliott to Mr. Hunter, DOR
- 03:13:02 Sen. Elliott to Chris Gallus, Attorney
- 03:14:10 Sen. Kaufmann
- 03:15:07 Sen. Gillan to Lee Heiman, Staff Attorney, Legislative Services Division (LSD)
- 03:16:32 <u>Vote</u>: Motion that #SB041601.AGP be approved failed 5-6 by roll call vote with SEN. ESSMANN, SEN. GEBHARDT, SEN. PETERSON, and SEN. STORY voting aye. SEN. BLACK voted aye by proxy. SEN. SCHMIDT voted nay by proxy.

#### Discussion:

- 03:17:59 Sen. Gebhardt
- 03:18:48 Sen. Kaufmann

03:19:42 <u>Vote</u>: Motion that SB 416 DO PASS carried 9-2 by roll call vote with SEN. ESSMANN and SEN. GEBHARDT voting no. SEN. BLACK and SEN. SCHMIDT voted aye by proxy.

# Discussion:

03:21:05	Sen.	Story
03:22:04	Sen.	Elliott to Sen. Story
03:23:53	Sen.	Elliott to Sen. Story
03:24:44	Sen.	Gebhardt
03:25:13	Sen.	Elliott
03:25:21	Sen.	Kaufmann to Sen. Kaufmann
03:26:04	Sen.	Harrington
03:26:35	Sen.	Story
03:27:24	Sen.	Elliott
03:27:35	Sen.	Gebhardt
03:28:21	Sen.	Peterson
03:29:32	Sen.	Elliott

# ADJOURNMENT

Adjournment:	11:35 P.M.					
		 SEN.	JIM I	ELLIOTT,	Chairma	_ 1
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Additional Ex	hibits:					

EXHIBIT (tas38aad.pdf)